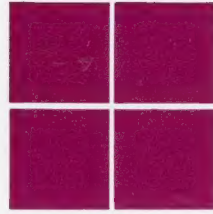




Commerce Quarterly



commerce quarterly

Volume II, No. 2

July 1985

I have completed the second year of my mandate a little older, grayer, leaner, and somewhat wiser.

As you know 1983-84 was a most exciting year for this faculty. We attracted many excellent professors who are now contributing to our mission and we were able to distribute the needed resources in the form of grants and computers. However, 1984-85 was a year of university administrative transition resulting in a new mandate for the total university community via the Budget Task-Force. As far as 1985-86, ?

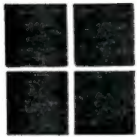
I am most happy to report that this faculty secured funded research in the vicinity of \$150,000. Bravo!! In addition Dr. Martin Kusy and Professor Mahesh Sharma were our winners of the John W. O'Brien Distinguished Teaching Awards. Congratulations to both!

I welcome Dr. Dev Gandhi as Chairman of the Finance Department and thank Dr. Cleve Patterson for his distinguished professional service as he steps down after four excellent years at that post.

I also welcome Dr. Lee McGown as Interim Chairman of the Marketing Department (until December 31, 1985) and Dr. Michel Laroche as the new Chairman of Marketing. I thank Dr. Peter Pasold for his excellent three years as Chairman.

I also wish to report that the Executive MBA program is moving along course per plan. We will have thirty students on board for a July orientation and for the September classes. Thank yous are in order for Naim Mahlab, Cleve Patterson and Brian Hawker for their efforts to allow my fantasy the luxury of realization.

The efforts of the "Deanery" are not unnoticed. Charles Draimin, Rollie Wills, Chris Ross, and Brian Barbieri have devoted remarkable time and quality effort to help all faculty and this author in fulfilling personal goals. They are to be commended. Thank yous are also extended to our support personnel, secretaries, and assistants for further supporting this massive effort to be the best we can.



Volume II, No. 2

July 1985

Finally, I welcome Ms. Marilyn Howell as my new Assistant to the Dean. I know you will enjoy working with her. She is talented and most pleasant. Unfortunately, I am reluctantly saying 'au revoir' to Sandy Pritchard who (as rumor has it) was born at Concordia University and has worked here for most of her professional life. Sandy will be a student starting this Fall at McGill University and will most probably return after completing her degree to supervise this Office!

Her "sixth sense" and "climate sensitivity" will be missed. But, I am most pleased that her personal dream is about to be fulfilled. Thank you Sandy and we all wish you the best of everything since you gave us the best of everything.

Steven H. Appelbaum, Dean
Faculty of Commerce and Administration



PROMOTIONS

I am very proud to announce the following promotions, effective June 1, 1985

Suresh K. Goyal, Professor, Department of Quantitative Methods

Gary Johns, Professor, Department of Management

Abolhassan Jalilvand, Associate Professor, Department of Finance

T.J. Tomberlin, Associate Professor, Department of Quantitative Methods

ASAC 1985 ANNUAL CONFERENCE

Once again, the Faculty of Commerce & Administration was well represented as is evidenced by the following:

Dr. Lawrence Kryzanowski was awarded Best Paper Award for the Finance Division for co-authoring "Equity Eligibility Rules and Pension Fund Investment: The Impact on Corporate Canada" and Honorable Mention for co-authoring "Revealed Preferences for Risky Assets in Imperfect Markets".

Dr. Ronald McTavish and **Gail Dotinga** were awarded the Bent Stid-
sen Excellence Award in the Marketing Division for "A Comparative Analysis of Two Industrial Purchases".

Presentations

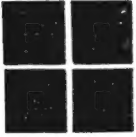
"An Econometric Analysis of the Variability of Security Returns",
Balvir Singh and **Abdul H. Rahman**.

"Quasi-Splits in Rights Issues and the Equity Issue Paradox: A Test of Market Efficiency", **Nancy D. Ursel** and **Cleveland S. Patterson**.

"A Model For Banks' International Lending Decisions: Some Empirical Evidence on the U.S. and the Japanese Banking Systems", **John Doukas** and **Abolhassan Jalilvand**.

"A Model of Husband-Wife Decision-Making in a Situation of Preference Discrepancy", **Chankon Kim**.

"The Performance of Retail Salespeople: A Correlation Analysis", **Christopher Ross** and **Mario Bergamin**.



"The Viability of Joint Action in the Information Technology Industry", **Mick Carney**.

"Strategies in Firms with Undifferentiated Products", **Harold A. Gram** and **Ronald L. Crawford**.

"Location Problems in Trees With Minimax Objective - Parts I and II", **H.A. Eiselt**.

"The Efficacy of Fiscal Incentives Towards Homeownership", **M.C. To** (U.Q.A.M.), **A. Lapointe** (HEC), and **L. Kryzanowski**.

"On The Location of a New Service Facility In An Urban Area", **H.A. Eiselt**, **G. Pederzoli**, and **C.L. Sandblom**.

"Income Producing Real Estate Developments", **S.K. Goyal** and **R.A. Martin**.

"Beta Predictability Revisited", **Abolhassan Jalilvand** and **Lawrence Kryzanowski**.

"Strategy in Missionary Organizations", **Larry Bruce** (Bishop's) and **William Taylor**.

"Executive Culture and Strategic Orientation", **Harold Gram**. "Corporate Culture and Organizational Development: Micro Constructions", **Irene Devine**.

"Ethnic Culture and SMEs", **Bakr Ibrahim**.

"Filtering Rules for Inventory Items Having Erratic Demand", **Monique Malo** and **C.L. Sandblom**.

"A Comparative Analysis of Various Power Indices", **Giorgio Pederzoli**.

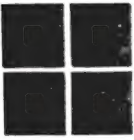
"Determining Nearly Optimal Ordering Policy For Linear Trending Demand", **S.K. Goyal**.

"A Graphical Method For Determining Replenishment Interval For Linear Trend in Demand", **S.K. Goyal**.

"The Company, Product and Market Dimensions of Situation - Specific New Product Screening Scenarios", **Ulrike de Brentani** and **Cornelia Dräge** (McGill).

"Sex as a Moderator Variable in Organizational Stress", **Lori Falkenberg**

"Toward a Model of Punctuality", **L.C. Dyer**.



AWARDS, PRESENTATIONS AND PUBLICATIONS

S.W. AHMED, Sessional Lecturer, Department of Quantitative Methods

Referred Journal Article

"Job Stress, Stress Prone Type A Behavior and Personal and Organizational Consequences". Canadian Journal of Administrative Sciences, in press (1986) (with M. Jamal).

S.H. APPELBAUM, Professor of Management and Dean, Faculty of Commerce and Administration

Principles of Modern Management: A Canadian Perspective, 2nd Edition, co-authored with Samuel C. Certo. Wm. C. Brown Publishers, in press 1986.

V.V. BABA, Associate Professor, Department of Management

Professor Baba will be teaching a graduate course in Management at Peoples University of China, in Beijing during the summer of 1985.

S.C. BEINER, Lecturer, Department of Accountancy

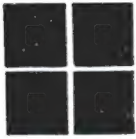
Lesson Notes for the Management Accounting II Course, The Society of Management Accountants of Canada, forthcoming Summer 1985.

Re-elected for a second term as the university representative on both the Admissions and Educational Curriculum Committees of La Corporation professionnelle des comptables en administration industrielle du Québec, professional RIA management accountants.

D. BENEDICT, Executive-in-Residence, Department of Management

"An analysis of the 1984 General Motors negotiations in the U.S. and Canada and the subsequent split in the United Auto Workers", Relations industrielles/Industrial Relations, January 1985.

Professor Benedict led a seminar "Industrial Relations in Times of Crisis", Laval University in Quebec City, February 1985. In March 1985, Professor Benedict spoke on "Labour Relations in Multinational Companies" at a conference sponsored by the University of Michigan, Detroit, Michigan.



He also gave the H.D. Woods Memorial Lecture on Industrial Relations - An International Perspective, at the Canadian Industrial Relations Association (CIRA) conference during the Learned Societies Meeting in May. Professor Benedict was elected to the Board of Directors of CIRA. In addition, he presented a paper "Labour Unions in Crisis", Canadian Political Science Association, May 1985.

R. BLOOM, Professor, Department of Accountancy

Publications

"Inflation Accounting: Reporting General and Specific Price Changes," coauthored by Araya Debessay (University of Delaware), Praeger, New York, 1984.

"The Ideas of Stuart Chase on Waste and Inefficiency," coauthored by Hans Heymann (Indiana University Northwest), The Accounting Historians Journal, Fall 1984.

"Cost-Volume-Profit Analysis Applied to Cash Management," co-authored, Cashflow, July/August 1984.

"Computer Terminals and Your Health," Infosystems, August 1984.

Kenneth Most, Accounting Theory, 2nd ed. (Grid, 1982). Book review forthcoming in AGA Journal.

ERIC P. BRIYS, Adjunct Assistant Professor, Department of Finance

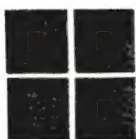
Publications

"Relative Risk Aversion in Comparative Statics: A Comment," American Economic Review, March 1985 (co-author: L. Eeckhoudt).

"On the Theory of Rational Insurance Purchasing: A Note," Journal of Finance, June 1985 (co-author: H. Louberge).

ABRAHAM I. BRODT, Associate Professor, Department of Finance

"International Bank Asset and Liability Management," Journal of Bank Research, Vol. 15, No. 2, pp. 82-94.



R.L. CRAWFORD, Associate Professor, Department of Management

"Plus on en fait ...," Selection du Reader's Digest, December 1984, p. 86 (with M. Jamal).

"Rank, Stress and Social Support," in Ronald J. Burke (ed.), Current Issues in Occupational Stress: Research and Intervention, York University, Downsview, Ontario, 1984 (co-author: D.V. Walsh).

"Avoiding the Firm in the Middle Trap," Long Range Planning, Fall/Winter 1985/86 (co-author: H. Gram), forthcoming.

"Organizing Symposium on Culture and Strategy," ASAC, Montreal, 1985, which included presentation on ideology, culture and dynamic responses.

"Technology Acquisition by Small, Medium Sized Canadian Firms, accepted for ORSA/TIMS, Boston, 1985.

Professor Crawford was also interviewed (with M. Jamal) by the Montreal Gazette for their article "Workers Who Moon-Light" published in the Living section, October 20, 1984.

R. DAINOW, Lecturer, Department of Management

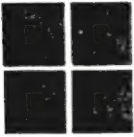
Professor Dainow was recently awarded \$6,250 by the Management Excellence in Small Business Program (Regional Industrial Expansion) to develop a written and video tape Case Study of Paramount Farms.

U. DE BRENTANI, Associate Professor, Department of Marketing

Professor De Brentani has volunteered to function for the 1984-85 academic year as Faculty Advisor to the Concordia University Chapter of the American Marketing Association and as Advisor to the Loyola Marketing Students' Association.

Her current research concerns analyzing the effect of the Product and the Market situation on the new product screening behavior of firms; this is supported by a seed grant from the Faculty/SSHRC General Grant.

A second area of research concerns the development of a new product screening model based both on the actual screening behavior of firms and on the eventual success/failure of new products in the marketplace; this is supported by a grant from CASA.



Professor de Brentani has received an International Travel Grant from SSHRC and will be presenting a paper on New Product Screening Scenarios at the 1985 EMAC (European Marketing Academy) Conference in Bielefeld, West Germany, April, 1985.

She acted as reviewer for academic papers submitted for presentation at the ASAC/Marketing Conference in Montreal in May 1985. She also presented a paper "The Company, Product and Market Dimensions of Situation-Specific New Product Screening Scenarios" at ASAC.

JOHN DOUKAS, Assistant Professor, Department of Finance

Articles Accepted for Publication

"The Rationality of Money Supply Expectations and Exchange Rate Responses to Money Supply Announcements," The Financial Review, May 1985.

"Determinants of Foreign Portfolio Investment: Another Approach," Canadian Journal of Administrative Studies, December 1985.

"LDC Stabilization Policies, Price and Output Adjustment: An Empirical Investigation, 1974-1983," Canadian Journal of Development Studies, forthcoming.

"Overshooting in the Foreign Exchange Market: Evidence from the 1970s", Economics Letters. In press.

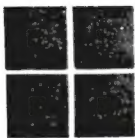
Presentations

"A Model for Banks' International Lending: Some Empirical Evidence on the U.S. and the Japanese Banking System". Western Finance Association (WFA) Annual Meeting, Scottsdale, Arizona, June 19-22, 1985.

"Perceived Risk of Default and Banks' International Lending Decisions", American Finance Association (AFA) Annual Meeting, New York, December 28-30, 1985.

Book Reviews

"The Marshall Plan Revisited: The European Recovery Program in Economic Perspective," by Imanuel Wexler, Southern Economic Journal, forthcoming.



ALI FARHOOMAND, Assistant Professor, Department of Quantitative Methods

Publications

"The Feasibility of Computers in Small Business Environment", American Journal of Small Business, to appear in June 1985 issue, co-authored by G. Hrycyk.

Paper Presentations:

"Office Automation in Large Corporations", The First Canadian Conference on Personal Business Computers, October 1984, Montreal.

"The Feasibility of Computers in Small Business Environment", The 30th Annual World Conference of the International Council for Small Business, June 1985, Montreal.

S.K. GOYAL, Professor, Department of Quantitative Methods

Publications

"A Heuristic Scheduling Procedure for the Two Product Single Machine Lot Size Problems," Canadian Journal of Administrative Sciences, Vol. 1, No. 2, December, 1984, 399-407.

"Optimization of Gasohol Production and Distribution in Brazil: A Mathematical Programming Model," (co-author: Professors L.F.A.M. Games and A.S.P. Aor, Department of Industrial Engineering, Pontifica Catholic University of Rio, Brazil), CIENCIA E CULTURA, Vol. 36, No. 11, November 1984, 1945-1953.

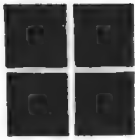
"On Determining Order Quantities with a Linear Trend in Demand," Journal of the Operational Research Society, Vol. 35, No. 11, November 1984, 1034-1036.

"Two Heuristic Methods for Grouping Inventory Items," Engineering Costs and Production Economics, Vol 8, 1984, 211-214.

"Improving VAM for Unbalanced Transportation Problems," Journal of the Operational Research Quarterly, Vol. 35, No. 12, December 1984, 1113-1114.

Accepted for Publication

"A Generalized Production-Inventory Model for a Product Manufactured on a Single Machine," Journal of the Institution Engineers (India).



"Economics of the Machining Process in Two Passes," Engineering Costs and Production Economics.

"Economic Order/Batch Quantity for Items Available in Boxes," Journal of the Institution of Engineers (India).

"Economic Order Quantity Under Conditions of Permissible Delay in Payments," Journal of the Operational Research Society.

Papers Accepted for Presentation in Conferences

"A Graphical Method of Determining Replenishment Interval for Linear Trend in Demand," Annual Conference of the Administrative Sciences Association of Canada, University of Montreal, May 1985.

"On Solving an Unbalanced Transportation Problem," 20th Annual Meeting of the Canadian Transportation Research Forum, Toronto, May 1985.

"Determination of Economic Number of Cutting Tool Grinders in a Machine Shop," (co-author: Professor M. Sharna, QM Department, Concordia University), 8th International Conference on Production Research, University of Stuttgart, West Germany, August 1985.

"Income Producing Real Estate Developments," (co-author: Mr. R.A. Martin, Bank of Montreal, Toronto), Annual Conference of the Administrative Sciences Association of Canada, University of Montreal, May 1985.

"Determination of Economic Production Policy with Dynamic Demand and Production Capacity Constraint," (co-author: Professor E. Mahmoud, Faculty of Business, University of West Virginia), 8th International Conference on Production Research, University of Stuttgart, West Germany, August 1985.

"Determining Nearly Optimal Ordering Policy for Linear Trend in Demand," Annual Conference of the Administrative Sciences Association of Canada. University of Montreal, May 1985.

Papers Refereed and Reviewed for Journals

"Deterministic Economic Order Quantity Models:- Varying Rate of Consumption," Journal of the Operational Research Society of India.

"Stackelberg Equilibrium to Seller-Buyer Quantity Discount Pricing Game When Price Discount is non-Decreasing in Order Size," Management Science.

"Mathematical Theory of Seasonal Planning," Journal of the Operational Research Society.

"A Simple Method for Grouping Inventory Items Under Deterministic Demand When Orders are Fixed," International Journal of Production Research.

"A Dynamic Quantity Discount Lot Size Model with Disposals," European Journal of Operational Research.

"Lot Sizing Algorithms with Application to Engineering and Economics," Zentralblatt Fur Mathematik.

"An Empirical Comparison of Two Approximately Optimal (s,S) Inventory Policies," Journal of the Operational Research Society of India.

"Analysis of Production Models Part III: Optimization of Multiple-Product Production," Journal of the American Institute of Industrial Engineers (Transactions).

Book Reviewed for Zentralblatt fur Mathematik

Management Science: An Introduction to Quantitative Analysis for Management, by P.E. Williams and D.B. McWilliams, Harper and Row Publishers, New York, 1982.

Suresh Goyal has been asked to organize and Chair a session on Production, Inventory and Reliability at the Optimizing Days Conference, University of Montreal, May 1985. He will be presenting a paper entitled "Optimisation of Machining Process for a Single Job Multi-Machine Tools Problem".

Suresh Goyal has been invited to visit University of manitoba for six weeks during (July-August) this summer. He will be working with Dr. S.K. Bhatt of the Department of Actuarial and Management Sciences on a joint research project.

ALAN HOCHSTEIN, Assistant Professor, Department of Finance

Accepted for Publication

"Treating Long Stay Patients in Acute Hospital Beds: An Economic Diagnosis," in The Gerontologist, forthcoming.

Presentation

Presenting a paper entitled, "The Geometry of the Kinked Demand Curve Again - The Total Approach," at the Atlantic Economic Society Meetings in Rome, Italy, in March, 1985.

A. JALILVAND, Associate Professor, Department of Finance

Publications

"Incorporating Contemporaneous Residual Relationships: A New Approach". Economics Letters, Forthcoming (with L. Kryzanowski).

"A Model for Bank's International Lending: Some Empirical Evidence on U.S. and Japan". Atlantic Economic Journal, Vol. XII, No. 1 (March 1985). (with J. Doukas).

Presentations

"Return Generating Models and the Impact of Contemporaneous Residual Dependencies: A New Approach". Invited for presentation by the Faculty of Management, McGill University, April 1985. (with L. Kryzanowski).

"A Model for Banks' International Lending: Some Empirical Evidence on the U.S. and the Japanese Banking Systems", (with J. Doukas). Accepted for presentation in the Western Finance Association, Scottsdale, Arizona, 1985. (Also accepted for presentation in the annual meeting of the Administrative Science Association of Canada, Montreal, May 1985.)

"The Measurement of Benchmark Betas and the Accuracy of Alternative Beta Forecasts". Accepted for presentation in the annual meeting of the Administrative Science Association of Canada, Montreal, May 1985. (with L. Kryzanowski).

"On Corporate Debt Maturity Structure Decisions". Accepted for presentation in the Financial Management Association, Denver, Colorado, October 1985. (with N. Ursel).

"Perceived Risk of Default and Banks' International Lending Decisions". Invited for presentation at the American Finance Association, New York, December 1985. (with J. Doukas).

"Sovereign Risk and International Lending Interactions". Accepted for presentation at the American Economic Association, New York, December, 1985. (with J. Doukas).

M. JAMAL, Associate Professor, Department of Management

Publications

"Job Stress and Outcome Relationship: Cultural Background a Moderator?" in Ronald Burke (Ed.), Current Issues in Occupational Stress, Toronto: York University Press, 1984.

Presentation

"Type A Behavior May Not Make You Productive, But It Will Affect Your Health," paper accepted for presentation at the Western Academy of Management Conference, San Diego, March 28-30, 1985.

G. JOHNS, Professor, Department of Management

Chaired an ASAC session entitled "Burnout and Absence".

V.H. KIRPALANI, Professor, Department of Marketing

Publications

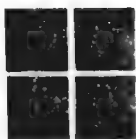
International Marketing, New York, Random House Inc. This complete textbook of about 700 pages offers:

- comprehensiveness, including all key topics that concern international marketers.
- sensitivity to the cultural differences that affect international marketing.
- emphasis on the vital relationship between global politics and trade.
- outstanding coverage of international marketing research.
- 19 cases relating to a dozen countries.

Instructors Resource Manual, New York, Random House Inc. to accompany the International Marketing textbook.

Presentations

"International Marketing and the Quality of Life," presented at the Quality of Life and Marketing Interface Conference, co-sponsored by Florida Atlantic University, Virginia Polytechnic Institute and State University, and the Academy of Marketing Science, November, 1984.



M. LAROCHE, Professor, Department of Marketing

Professor Laroche is on sabbatical and very active as is evidenced by the following:

"A Method for Detecting Nonlinear Effects in Cross-Sectional Survey Data," has been accepted for publication in 1985 in the International Journal of Research in Marketing.

Nancy J. Church, Michel Laroche and Jony Rosenblatt, "Consumer Brand Categorization for Durables with Limited Problem Solving: An Empirical Test and Proposed Extension of the Brisoux-Laroche Model," has been accepted for publication in 1985 in the Journal of Economic Psychology, Vol. 6.

Fridehelm Bliemel (Queen's) and Michel Laroche, "Consumer Brand Categorization and Price-Quality Evaluation," Working Paper #84-041.

Michel Laroche, "Consumer Research on French Canadians: Historical Perspectives and Methodological Issues," will be presented at the International Meeting of the Association for Consumer Research, Singapore, July 18-20, 1985.

Michel Laroche was invited to be the guest speaker to the Queen's University Marketing Workshop on February 12, 1985. The title of his presentation was, "Some Effects of Competition on Consumers Choice Process."

"A Simple Approach to Forecasting Marketing Shares Following Economic Shocks," presented at the Fifth International Symposium on Forecasting, Montreal, June 9-12, 1985.

Michel Laroche is the Canadian contact of the newly formed Association Française du Marketing. For more information, call at 879-4397.

H. LIEBMAN, Assistant Professor, Department of Accountancy.

Interviewed by Hugh Anderson of The Gazette for the article "Paying Taxes is Harder Now" which was published in the Business section, January 30, 1985.

RONALD MCTAVISH, Professor of Marketing, and Executive Director, CCMS

Ronald McTavish's paper (with G. Dotinga), "A Comparative Analysis of Two Industrial Purchases" won the Bent Stidsen Award of Excellence at the May, 1985, ASAC Conference (Marketing Division).

Journal Articles

McTavish, R. "Approaching the New Product Organization Problem", European Journal of Marketing, Vol. 18, No. 6/7, 1984 (30-42).

McTavish, R. "Social Marketing: An Approach to Third World Development", Journal of Macromarketing, Vol. 5, No. 1, Spring 1985 (3-13), with C.P. Duhaime and C. Ross.

Conference Papers

McTavish, R. "A Comparative Analysis of Two Industrial Purchases", Proceedings, Annual Conference of the Administrative Sciences Association of Canada - Marketing Division, Jean C. Chebat, Ed., University of Montréal, May 1985 (243-253) with G. Dotinga.

McTavish, R. "The Information Search Behaviour of Small Companies in Microcomputer Purchase - a Buying Process Framework", World Marketing Congress, University of Stirling, August 1985 (forthcoming), with P.W. Guillery.

R. OPPENHEIMER, Assistant Professor, Department of Management

"Stimulating Learning and Creating Course Involvement Through the Use of Debates," accepted for presentation and for the Proceedings of Association for Business Simulation and Experiential Learning (ABSEL), February 1985, and presented at their 12th annual conference.

CLEVE PATTERSON, Associate Professor & Chairman, Department of Finance

Professor Patterson has had the following articles published or accepted:

"The Financing Policy of Large U.S. Public Utilities," Financial Management, Summer 1984.

"Debt and Taxes: Empirical Evidence," Journal of Business Finance and Accounting, forthcoming.

"Optimal Borrowing Reserves," Eastern Finance Association, (abstracted in Financial Review, forthcoming).

G. PEDERZOLI, Professor, Department of Quantitative Methods

Publications

The article "On Beta Type-1 Distributed Random Points in an n-Ball" has been accepted for publication in Communications in Statistics.

The article "On Uniformly Distributed Random Points in an n-Ball" has been accepted for publication in Communications in Statistics.

The article "Some Properties of Beta Functions and the Distribution for the Product of Independent Beta Random Variables" has been accepted for publication in Trabajos de Estadística y de Investigación Operativa.

The article "Computable Representations for the General Density of Random r-Contents of Beta Distributed Random Points in an n-Ball" has been accepted for publication in Statistics.

Presentations

"Game Theoretical Models for the Optimal Location of Facilities under Uncertainty" at the 2nd Convention on Theory of Games and Applications, University of Pavia, Pavia, Italy, 14-15 December 1984.

"Some Remarks on Probability Assessment in Applied Decision Analysis" at the 6th Annual Conference on Theory of Probability and its Applications, University of Kerala, Trivandrum, India, 27-28-29 December 1984.

"Distributional Aspects of Geometric Probabilities", at the Centre for Mathematical Sciences, Vazhuthacaud, Kerala State, India, 29 December 1984.

Other Activities

Chef de Rubrique "Méthodes Quantitatives et Production," Revue Internationale GESTION.

Reviewer for Mathematical Reviews, American Mathematical Society.

Program Chairman, Optimization Days 1985, May 1985, Montreal.

C.A. ROSS, Associate Professor of Marketing, Assistant Dean, Research and Ph.D. Program

Appointed as External Examiner 1984-87 Undergraduate and Graduate Marketing Management courses, Department of Management Studies, University of the West Indies.

Publications

"Export Marketing: Factors Influencing the Firm's Success," Bulletin of Eastern Caribbean Affairs (January/February 1985) special issue on marketing and management in the Eastern Caribbean with Blair Little (in press).

K.J. SIDDIQUI, Sessional Lecturer, Department of Quantitative Methods

Publications

"Classification of Acoustic Emission Signals from Deformation Mechanisms in Aluminum Alloys," Journal of Acoustic Emission, Vol. 3, No. 3, 1984, pp. 118-129 (co-authors: D.R. Hay, R.W.Y. Chan, and D. Sharp, Tektrend International Inc.).

"Special Architectures for Optical Character Recognition and Image Processing," Working Paper 84-046, Faculty of Commerce and Administration, Concordia University, Montreal, November 1984 (co-author: P. Ahmed, Department of Computer Science).

Papers Submitted

"A Dynamic Approach to Extract Shape Information and Knowledge Organization," 12th IASTED International Conference on Applied Simulation and Modelling - ASM'85 (co-author: P. Ahmed, Department of Computer Science).

"Text Reading Machine: A Prerequisite for Office Automation," IEEE Conference on Computer Vision and Pattern Recognition (co-author: C.Y. Suen, Department of Computer Science).

Seminars

"Application of Adaptive Learning Techniques to Pattern Recognition System," Doctoral Seminar, Department of Computer Science, January 25, 1985.

"Advanced NDT Signal Interpretation: Feature Characteristics," CANMET/TEKTREND Seminars on Advanced NDT Signal Interpretation, December 17-21, 1984.

"Adaptive Learning Techniques for Pattern Recognition Systems," Character/Pattern Recognition and I/O Research Group, Department of Computer Science, October 23, 1984.

Academic Support Material

Updated the Student's Manual: "How to Access CYBER and IBM-PC and a Short Guide to SPSS and STATPAK," December 1984.

"Applied BASIC Concepts and Structured Programming," Student's Manual to teach BASIC programming language (in progress).
Conference Organization

Member on International Program Committee for 12th IASTED International Conference on Applied Simulation and Modelling ASM'85, June 30-5, 1985, Montreal.

Articles in Progress

Incorporating Forecasting in Decision Support System for a Corporate Environment (co-author: D. Doreen, Department of Quantitative Methods).

Context: A Catalyst for Improving Performance of Text Recognition Systems (co-author: R. Shinghal, Department of Computer Science).

L. SWITZER, Associate Professor, Department of Finance

Accepted for Publication

"The Effects of R&D Tax Credits in Canada," Research Policy (1985) (co-author: E. Mansfield).

"How Effective are Direct R&D Tax Credits," Canadian Public Policy (1985) (co-authored).

Conference Presentation

"Stock Exchange Listing and Corporate Performance," paper to be presented at IAES meetings in Rome, Italy, March 10-16, 1985.

**Department of Accountancy
Faculty of Commerce & Administration
SYMPOSIUM ON ACCOUNTING STANDARD-SETTING
October 19, 1984**

A Group of 110 invited accountants and academics, representing a cross section of those who set, teach, debate and apply accounting standards, gathered on the Loyola Campus to participate. Sponsored by the university with financial support from 19 C.A. firms, its objective was "to encourage a better understanding of the standard-setting process and to explore avenues to strengthen that process".

In the day-long pursuit of those objectives, through presented papers and discussion (see box below) the way the profession sets its standards came in for both praise and criticism. Derek Acland, Professor, Department of Accountancy served as Conference Chairman.

Papers/commentary	Presenters/discussants
Setting accounting standards	
The need for accounting standards	J. Ronen, New York Univ. and and Concordia Univ.
The process of standard setting in Canada: review and evaluation	R. Denham, Univ. of Alberta
Standard setting in the United States: a comparative analysis with the Canadian process	R. Bloom, Concordia Univ.
Commentary	J. Goodfellow, Touche Ross; D. Low, Deloitte Haskins & Sells; C. Potter, Concordia Univ.
International accounting standards	D. Thomas, CICA; J. Ross, Society of Management Accountants of Canada
Big GAAP vs. little GAAP	R. Abdel-khalik, Univ. of Florida; A. Murray, Deloitte Haskins & Sells; S. Marinucci, CICA
Is there a standards overload?	W. Simpson, Price Waterhouse; B. Curtis, Monenco Ltd.
A summing up	D.K. Messer, Ruby, Stein & Wagner D. Blazouske, Concordia University

ENTREPRENEURIAL WORKSHOP
Saturday, November 16, 1985
presented by
THE CENTRE FOR SMALL BUSINESS AND ENTREPRENEURIAL STUDIES
AND
CONCORDIA ALUMNI ASSOCIATION

Quality and excellence in business enterprises have been the subject of much interest, literature and research. The pursuit of these goals has been the foundation of building successful enterprises.

This workshop will review practical and realistic approaches toward achieving quality in daily operations and overall management practices. Active participation will be emphasized.

Speakers and panelists will be drawn from leaders in business, finance, consulting and the academic community.

The workshop will be of particular interest to Chief Executive Officers, Chief Operating Officers, Entrepreneurs, Venture Capitalists, Financial Institution Officers and Consultants.

SMALL BUSINESS CAN GET MARKET INFORMATION

An idea that frequently seems to be neglected by the small business owner is the marketing activity. Often independent owners have very little time and/or expertise to analyze their firm's market potential because of the time spent dealing with their own day-to-day operations. Yet, what occurs in the marketplace determines the success or failure of the company.

Market research and sales forecasting are important tools that can help the independent business owner determine the nature of the market, its locations, its potential volume and the most effective procedure for its penetration. People often view these investigative activities as applying to larger firms and as being too time-consuming and complex to be used by the smaller firms. Business owners frequently interact with customers on a formal or informal basis each day, but do not realize that they are performing research. Channels of communication can be designed to convey significant information to the owner-manager. Salespersons can be given forms to complete and return to their owner, and therefore provide valuable market information to the firm.

Gathering market information does not have to be complicated or costly. In fact, simple ideas often produce the best results. Consider an owner of a chain of gas stations, who wanted to choose the best radio station for his advertising. He had his mechanics check the radio station in cars which they serviced. This told him what station most customers listened to and he advertised accordingly.

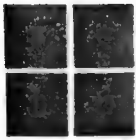
The Concordia Small Business Consulting Bureau's experiences seem to refute the idea that small firms do not need research. The objective of the Bureau is to provide high quality consulting services at a minimal cost to small and medium sized businesses in the Montreal area, and valuable experience and employment for business students.

The Bureau will not only provide services to small businesses, but hopes that this will be an excellent opportunity for Concordia and the business community to become better acquainted with each other's resources and capabilities.

The five MBA consultants who are operating the Bureau share a general feeling that owners/managers of small businesses are aware of what is needed to improve their operations, and have plenty of ideas but no time to implement them. Students often have the most up-to-date knowledge and with the aid of an advisory board of faculty and members of the business community, the Bureau's student consultants feel that their service is competitive in both cost and quality.

For example, a container company wanted to develop a marketing plan. In particular, the client was interested in finding out what markets to target. The Bureau conducted a telephone survey of several possible sectors. The results pinpointed the specific markets to enter, ranked in order of importance. This information helped the client to focus in on specific areas rather than pursuing the entire market.

In another case the Bureau undertook a study for a new and innovative product. Information was gathered from potential users about the aesthetic and functional properties of the prototype. Focus groups were used to bring together potential consumers, and ideas were exchanged under the guidance of discussion leaders. Reaction to the product allowed us to gauge attitudes, intentions and opinions helpful to the development of a market strategy. The Bureau's report included factual data that indicated clearly how the prototype needed to be changed before commercial production began.



The Bureau provides a wide range of services to independent businesses, an increasing number of clients are asking for market studies. These studies can not only help to identify potential customer needs, but also provide the small business owner with relevant information to make more effective marketing decisions.

While the Bureau at Concordia is entering its second year, similar bureaus have been in existence across Canada for close to ten years. In times of high unemployment, these M.B.A. students have created their own opportunity in an effort to help others get started in their own endeavours. Articles and surveys show that such bureaus are successful and that the service they provide is valuable to businessmen and entrepreneurs alike.

The C.S.B.C.B. is located on Concordia University's Sir George Williams Campus, 1560 de Maisonneuve Blvd. W., Suite 216.

Contact: Robert Persiko, Manager
C.S.B.C.B.: 879-4475
Home: 933-2846

Kevin O'Brien, Consultant
Home: 484-7606

AIESEC-CONCORDIA

Anne Marcil
Public Relations Coordinator

Presidential Message

We are really encouraged to realize that our association is gaining a great deal of credibility toward the business community. Of course, members are partly responsible for its success but the Commerce Faculty and the Administration are certainly encouraging us to continue and to strengthen AIESEC. Your assistance is of great importance to us and your future support is most welcome and appreciated.

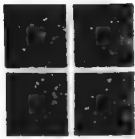
Herewith, you will find an update of our activities since last October.

Update

Annually, AIESEC organizes a faculty breakfast with the objective of informing professors of our activities, goals and achievements. Last November, about 20 teachers of the Commerce and Economics Faculties attended our breakfast held at the Maritime Lodge. Professor Otcherre was the invited guest speaker and informed us on how AIESEC have been beneficial to him when he, as a student, joined the association. Aiesecers had the pleasure of discussing their experience and expectations with their professors. The feedback received was that the breakfast was a great opportunity to learn about AIESEC, was interesting and informative.

In November, we concentrated our efforts primarily on the Montreal Stock Exchange Contest. As a matter of fact, the Montreal Stock Exchange promoted its contest through AIESEC in the entire region of Quebec. This contest was aimed at university students and was designed to introduce them to stock market operations, familiarize them with various sources of financial and economic information and help them to discover companies that form the web of our economy. Each of our 10 locals in Quebec was required to register at least 100 memberships. We, at Concordia, reached 130! This contest will end on April 4th, 1985.

A corporate breakfast was held in November at the Four Seasons Hotel at which 25 business people were present. The objective of this breakfast was to promote our international exchange program. Worth mentioning is our presidential election which was held in November. Elected was Benoit Pelland, second year student, who will succeed Gino Stinziani. Benoit's mandate will begin March 1st.



Our national congress is held every January. This year, 350 delegates of AIESEC from across Canada met in Vancouver to exchange experiences and increase their knowledge. This was very enriching and informative. Concordia, once again, had the largest delegation.

February was the Dream Auction where approximately 100 different items (ski tickets, books, clothes ...) were auctioned. This was held at the Cafeteria in the Hall Building. This event was very successful in raising funds for AIESEC.

As well, an information drive was held at the Sir George Campus to inform students of AIESEC's activities and how it could help them to develop their business skills. We hope to recruit new members and become larger and stronger through this type of event.

This year, AIESEC will help promote the International Year of the Youth. This project will provide for all local committees with the opportunity to work together on a single project as well as an excellent opportunity to increase public awareness of AIESEC. The project will consist of distributing a questionnaire to students on how they view our economic future. We will then compile the results and to present it to the community!

Many other events such as the Business Luncheon, the Alumni Brunch and special activities are underway. We will keep you informed.

Thanks to all!

DEAN'S HONOR LIST

MBA GRADUATES - FALL 1984

We wish to extend our best wishes for continued success to the following students:

BUTT, Stephen

CHERNEY, Nina

COUVRETTE, Claude

DEWOLFE, Anne

DOTINGA, Gail

GAGNON, Lucie

GREELEY, Beverley

GRZEDA, Maurice

HACHEY, Guy Charles

MORROW, Sarah

ROSENCHER, Stephen

SCHWALBE, Monica



COMPUTER CORNER

by Franc Vodopivec

Micro Lab News

There may be some of you who are not aware of the fact that the second floor Micro Lab in the Guy Metro building is open weekday evenings from 6:00 p.m. to 11:00 p.m. in addition to the daytime hours. These facilities are available to all full time Faculty members, Ph.D. students, and research assistants. The Loyola Micro Lab is open only during the hours 9 - 5.

There is a Compaq computer available for class demonstrations and week-ends. Compaq is an IBM PC clone but it is portable (if you call a 28 pound box portable). This means that a professor could bring the machine into the classroom for a demonstration and attach it to a video monitor. This arrangement is suitable for locations other than the main buildings at Loyola and Sir George.

Software News

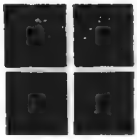
We now have the most recent updates to SYSTAT (a statistics program) and WordPerfect (a wordprocessing program). The new version of SYSTAT now includes time series and nonparametric modules. WordPerfect includes indexes and table of contents. If you are using older versions of these programs please bring your diskettes to Franc for updates.

We have recently purchased the programs called XSTAT which is useful for time series analysis and BIBLIOFILE for developing bibliographies.

Another program which should interest a lot of people is a help utility for DOS. Those of you who want on-line help for the (often confusing) DOS commands might want to obtain a copy of this.

Network News

The main story with the two IBM PC Networks (25 machines at Sir George and 15 at Loyola) is that they are getting overbooked. There are approximately 650 students on the Sir George network and 150 at Loyola. We are not the only Faculty using the machines.



Please note that if you have (or are planning) courses on the network you should make sure that the program(s) you are using run correctly. A small booklet with instructions and at least a few examples would be greatly appreciated by a student using the machine for the first time.

MISCELLANEOUS

Diskettes are available from Audio-Visual (4th floor Hall Building) and the Bookstore. The cost is between two and three dollars for a single-sided double density disk.

An excellent book for people interested in learning about DOS and how to use it is called "DOS Primer for the IBM PC + XT" by Waite, Angermeyer & Noble.

DEPARTMENT OF ACCOUNTANCY

SUMMER SCHOOL OF CHARTERED ACCOUNTANCY

The first annual Summer School of Chartered Accountancy will be introduced in August, 1985. Since the inception of the Diploma in Accountancy Program in 1977, all Concordia students have been required to take the summer school portion of their program at McGill University to complete their Concordia Diploma Studies. However, Concordia will now offer its own graduating summer school to achieve better integration of the Diploma syllabus with full control over the whole program.

The Concordia Summer School is an important initiative in the recent major revision of the Diploma Accountancy program. This school will represent an intensive three week "graduating" course to prepare students to write the Uniform Final Chartered Accountancy Examinations (UFE), in September, 1985. It will be designed specifically to bridge the Diploma Program Syllabus to the national chartered accountancy examinations.

The Centre for Continuing Education will assist the Faculty of Commerce and Administration's faculty and staff with the School's administration. Professor Bob Long, the Program's Academic Coordinator, has already commenced work on developing the syllabus and recruiting a faculty to be comprised of Concordia Accountancy faculty, visiting faculty from other universities, and professional accountants from the business community. Although the School is designed primarily for Concordia's Diploma students, it will benefit all students preparing for the 1985 UFE. Accordingly, the inaugural school is expected to attract accountancy candidates from other universities, including a few universities outside Quebec.

OPTIMIZATION DAYS 1985

May 2 - 3, 1985

ECOLE DES HAUTES ETUDES COMMERCIALES DE MONTREAL

In 1985, Optimization Days are jointly organized by the Ecole des Hautes Etudes Commerciales, Ecole Polytechnique de Montréal and Concordia University. Dr. G. Pederzoli, Department of Quantitative Methods, is the 1985 Program Chairman.

"Optimization Days" is an annual conference specializing in recent developments in Optimization Methods and Control Theory. Its aim is the interaction between Theory and various areas of applications. Topics of interest include (but are not restricted to): Mathematical Programming; Optimal Control Theory; Numerical Methods of Optimization; Systems Theory, including Large Scale Systems; Statistical Methods; Estimation and Identification, as well as Applications to Engineering, Management Sciences, Transportation, Economics, Urban and Environmental Problems, Resource Management, Biology, etc.

This year, the program will consist mostly of invited papers. Those wishing to present a contributed paper are requested to contact the conference chairman to determine whether it can be fitted into one of the invited sessions. A great deal of attention is given this year to making the latest research developments more accessible to graduate students.

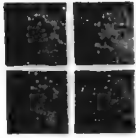
For further information, or to receive the program, please contact:

Gibert Laporte
Chairman
Optimization Days 1985
Ecole des Hautes Etudes Commerciales
5255 Decelles Ave.
Montréal, Quebec
Canada H3T 1V6

Tel.: (524) 343-4374

CONCORDIA CENTRE FOR MANAGEMENT STUDIES

The last few months have witnessed some significant changes in the affairs of the Centre. The move from St. Catherine Street to the 6th floor of the GM building is now complete. This will facilitate much closer working relationships with faculty and



students. The Centre has substantially increased its seminar offerings with new programs forthcoming in areas such as R & D Management, Executive Compensation, Artificial Intelligence and Forecasting, in addition to various programs already running in strategic planning and in different functional areas. Efforts are being made to involve faculty as much as possible in these programs. New ideas are welcome! The second Canadian Conference on Microcomputers and Office Automation, organized in collaboration with Professor Ali Farhoomand (Quantitative Methods), is scheduled for the Fall in Toronto. In-House seminars are increasing steadily. Other activities under consideration include a Commerce faculty catalogue of seminars, a management up-date series for Alumni, and Summer Schools for executives. The appointment of a new Director of Executive Education will be announced shortly to assist with these activities. The Centre now possesses a substantial and rapidly growing network of industrial contacts, and a strong business Advisory Board. Faculty are strongly urged to make maximum use of these. A major pre-occupation of the Centre for the future will be to promote new links with the business community through such activities as collaborative research with faculty, contract research and possibly teaching companies.

CONCORDIA UNIVERSITY MBA CASE COMPETITION

Concordia University's Fourth Annual M.B.A. Case Competition, a three-day series of events that pits the minds of some of the University's brightest M.B.A. students against colleagues from the rest of Canada's business schools, has produced some proud and happy winners.

First place this year goes to McGill University with the University of Toronto coming second. Sherbrooke University placed third in the competition.

Four years ago, Concordia University developed an innovative approach to bring students into contact with the rapidly-changing business world. The competition, which is sponsored by the Faculty of Commerce and Administration and is organized by M.B.A. students, draws top M.B.A. students from across Canada to Montreal to compete for the Concordia Cup and to interact with senior Montreal business executives.

This year's organizers, Sabine Altier, Danielle Assayag and Elisa Klein were enthusiastic and completely committed to a first rate performance which has gained mileage for this Faculty and University. Many thanks are extended to the "courageous dozen" who were carefully selected from a considerable number of candidates

to train for the competition: Carol Benchtrit, Leontinne De Barbieri, James Digiacomo, Bernard Fried, Bill Kaldis, Michael Katz, Therese Morin, Walter Posiwko, Roy Pottle, Dugald Reid, Saul Schipper and Theresa Zurowska. The final team, Leontinne De Barbieri, Bernard Fried, Bill Kaldis and Walter Posiwko are to be commented for their excellent presentation and further carrying Concordia's sterling reputation.

The panel of judges for the finals included Robert Normand, Vice-President of Canadian Commercial Banking - Bank of Montreal; Gérard Plourde, Chairman of the Board - U.A.P. Inc.; Mariette St-Germain, Director of Strategic Planning - Les Coopérants; Arthur Earle, Senior Vice-President Research & Development - Dominion Textiles; and Jean-Paul Camiré, Vice-President Sales & Marketing - Robin Hood MultiFoods.

The competitions's principal purposes are (i) to develop stronger links between the students and faculty of Canada's business schools and the business community, and (ii) to challenge students' training and talents by exposing them to the critical appraisal of senior business executives. Canada's other universities have been quick to realize the importance of the competition. The event began in 1981 with only a few Quebec business schools, but now includes universities from across Canada.

OF INTEREST

The Research and Ph.D. Office has recently received a booklet entitled **Working Papers in Baker Library** from Harvard University, a listing of Research Papers from the University of Michigan Graduate School of Business Administration, a copy of Direction de la Recherche Rapport d'activités 1983-84 from HEC as well as the following Working Papers:

Queen's University - School of Business

- 84-1 Work Force Size and Single Shift Schedules with Variable Demands by R.N. Burns and M.W. Carter
- 84-14 Selecting Information System Projects by Steering Committee by J.D. McKeen and Tor Guimaraes
- 84-16 Annual Reports and Corporate Ideology: The Case of IBM and the Role of Women in the Workplace by Norman B. Macintosh
- 84-17 The Internal Atmosphere of a Retail Store by Patrick G. Buckley

- 84-18 Brand Choice Under Price-Quality Considerations: An Integrative Theory by F.W.A. Bliemel
- 84-19 Phased Design: A Flexible Approach to Application System Development by A.R. Dennis and R.B. Burns
- 84-20 Technological Intensity: Concepts and Measurement by Kristian S. Palda
- 84-21 Impact of Passenger Train Operation on Freight Train Operation by G. Raghuram
- 84-22 The Cultural Consequences of Defence Unification in Canada's Military by Charles A. Cotton
- 84-23 Unrelated Diversification by Related Product Corporations by Peter R. Richardson

Ecole des Hautes Etudes Commerciales

- 84-09 Dossier sur l'Evolution de la Distribution Alimentaire au Québec de 1930 à 1984 by Gaétan Théberge
- 84-11 L'informatique de demain: les micro-ordinateurs et les grandes banques de données by Claude Chriqui and Claude Schnéegans
- 84-12 La Distribution Alimentaire au Québec: Entreprises, Etablissements et Bannières, en 1983 by Gaétan Théberge
- 84-13 Les Prises de Position des Normalisateurs Comptables en Regard de la Definition du Concept d'Importance - Une Analyse by D. Claude Laroche
- G-84-17 Some Further Results on k-Star Constraints and Comb Inequalities by Gilbert Laporte

Faculty members are welcome to drop by the Research and Ph.D. Office to borrow papers of interest.

CONCORDIA TRANSPORTATION MANAGEMENT CENTRE (CTMC) NEWS:

The CTMC has just received a grant of \$25,000 from the Quebec Ministry of Transport. This funding will permit the Centre to continue expanding its activities.

On 20, March in H769 the CTMC will sponsor a special seminar from 10:00-12:00. The speaker will be Professor Phil Goodwin, Director of the Transport Studies Unit, at Oxford University. His topic will be "Transportation Deregulation in the United Kingdom". Admission is free; coffee will be served.

The Working Paper Series from our faculty are now listed in the Baker Library Collections of Harvard university which is circulated world-wide. A copy of all our working papers are now part of the Baker Library Collection.

WORKING PAPERS LIST - 1985
Faculty of Commerce and Administration
Concordia University

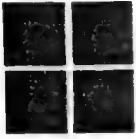
No.	Author	Department	Paper #	Title	Pages
1.	Ibrahim, A.B.	Management	84-035	Decision making and evaluation of a VTR simulation of an assessment center.	35
2.	Prince, J.B. & Lawler, E.E. III.	Management	84-036	The impact of discussing salary action in the performance appraisal meeting.	38
3.	Jamal, M.	Management	84-037	Moonlighting: personal, social and organizational consequences.	29
4.	Eiselt, H.A.	Q.M.	84-038	Maximin knapsack problems with GLB constraints.	10
5.	Pederzoli, G.	Q.M.	84-039	On Beta type-1 distributed random points in an n-Ball	8
6.	Kindra, G.S., Laroche, M. & McGown, K.L.	Marketing	84-040	A Cross Cultural Investigation of Brand Loyalty among Elderly Consumers	16
7.	Bliemel, F. & Laroche, M.	Marketing	84-041	Consumer Brand Categorization and Price-Quality Evaluation	25
8.	Criselli, A.	Q.M.	84-042	Random Digit Dialing Designs	16
9.	Dyer, L.C.	Management	84-043	Towards a Model of Punctuality	31
10.	Prince, J.B.	Management	84-044	Career Orientation versus Opportunity Structure: A Synthesis of Kanter and Wilensky	21

WORKING PAPERS LIST
Faculty of Commerce and Administration
Concordia University

No.	Author	Department	Paper #	Title	Pages
12.	Siddiqui, K.J. & Ahmed, P.	Q.M.	84-046	Special architectures for optical character recognition and image processing	49
13.	Ibrahim, A.B.	Management	84-047	Leadership style at the policy level	13
14.	Hochstein, A.	Finance	85-001	The Kinked Demand Curve and the Total Approach	36
15.	Büyükkurt, B. Kemal	Marketing	85-002	Integration of Serially Sampled Price Information: Modeling and Some Findings	51
16.	Jamal M. & Ahmed S.W.	Management	85-003	Job Stress, Stress-Prone Type A Behavior, and Personal and Organizational Consequences	25
17.	Laroche, Michel	Marketing	85-004	A Generalized Method of Orthogonal Polynomials: Regop and Graf Programs	31
18.	Robert Bloom & Hans Heymann	Accountancy	85-005	Teaching the Capital Budgeting Decision: Bridging the Gap Between Theory and Practice	18
19.	Robert Bloom & Araya Debessay	Accountancy	85-006	The Development of <u>Deprival Value</u> and the Controversy Underlying it	19
20.	Mats Alvesson	Management	85-007	Organization Theory in Practice As Ideology	24

WORKING PAPERS LIST
Faculty of Commerce and Administration
Concordia University

No.	Author	Department	Paper #	Title	Pages
21.	Lorne Switzer	Finance	85-008	International Exchange Inter-listing and Stock Exchange Performance: The Case of Canadian Based stocks Interlisted in the U.S.	29
22.	B. Kemal Büyükkurt & Meral Demirbag Büyükkurt	Marketing & Q.M.	85-009	Perceived Correlates of Store Price Image: An Application of the Bootstrap	23
23.	M. Rai Kapoor & K.H. Chan	Accountancy & Management	85-010	Education of the Professional Accountant: An Empirical Study	31
24.	M. Rai Kapoor	Accountancy	85-011	Accounting for the Effects of Changing Prices: A Canada - U.S. Comparison	32
25.	Mats Alvesson	Management	85-012	On Studying Cultural Phenomena in Organizations: Taking Materialistic Aspects and the Central Practices into Account	17



Commerce Art Collection

Curators

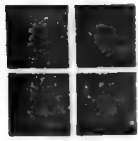
S. H. Appelbaum

S. G. Pritchard



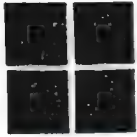
*"It's true that more is not necessarily better, Edward,
but it frequently is."*

Dedicated to Our
Department of Accountancy



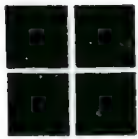
*"What I'd like, basically, is a temporary line of credit
just to tide me over the rest of my life."*

Dedicated to Our
Department of Finance



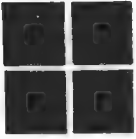
"You know what I'd like to do, Caslow? I'd like to create a far-reaching, innovative program that will open a lot of channels, offer great opportunities, link up with all kinds of things, and enable something or other to happen. Any ideas?"

Dedicated to Our
Department of Marketing



*"Very impressive, Mr. Crawley, but no one on our side
of the table wants to feel your muscle."*

Dedicated to Our
Labour-Industrial Relations Specialists
Department of Management



*"It simply never occurred to me that a messy desk could
be grounds for a coup d'état."*

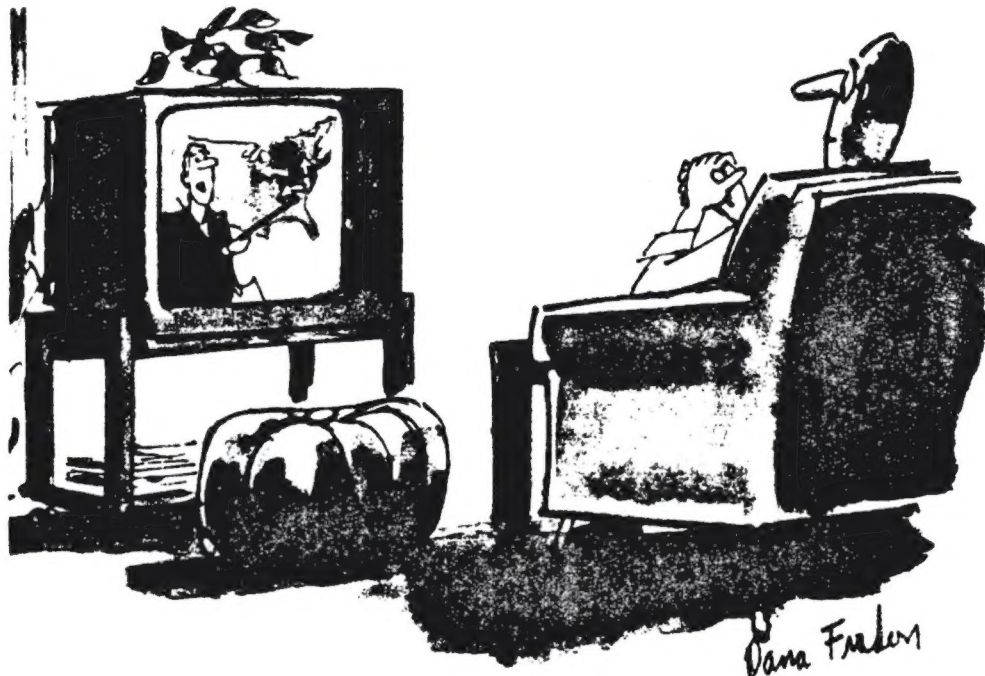
Dedicated to Our
Administrative-Secretarial Support Staff



(to Cullen)

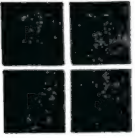
*"Thanks for waiting for me, Jocko, but I still can't
play. I've decided to go for a Ph.D."*

Dedicated To
Our Ph.D. Students



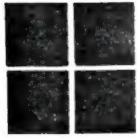
"Across-the-board pain, caused by across-the-board budget cuts, has now spread westward out of Washington to the Appalachian range, northward as far as Philadelphia, and as far south as Pea Ridge, North Carolina."

Dedicated To
Our Budget Cutting Exercise



"On the one hand, I know I could make more money if I left public service for the private sector, but, on the other hand, I couldn't chop off heads."

Dedicated to Administrators
Contemplating Mid-Career Change



"I'm sorry, but there's no room at the top, and there's no room in the middle, but there's a little room at the bottom."

Dedicated to Our
University Human Resources Department



"Whoever she is, she's got charisma."

Dedicated to Sandy Pritchard